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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

## GOVERNMENT OF TRIPURA OFFICE OF THE COMMISSIONER OF EXCISE P.N. COMPLEX, GURKHABASTI, AGARTALA

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Dated, Agartala, the 9th September, 2021.

## **NOTIFICATION**

In order to strengthen the sources of various intelligence inputs for bringing effectiveness of the preventive efforts of Excise officials, Excise Organization with the approval of the Government decided to allow incentives. Accordingly, guidelines is being prescribed as follows:

- The identity of the sources shall remain confidential and be used in code names which shall remain with only the Investigation Officer and the Collector of Excise of concerned district, if necessary.
- 2) The incentive shall be given to the source on seizure of foreign liquor and country liquor of the value either equal or above ₹ 50,000/- and the rate of the incentive shall be maximum of 5% of the value recovered/seized foreign liquor and country liquor made in a raid from a spot and maximum payable incentive shall not be exceeding ₹ 25,000/- in any case.
- 3) In order to assess the eligibility of the source for incentives, Excise officials ensure to make appropriate entry in the Movement Register about the purpose of movement, name of the person under whose command the raid will be conducted with the name of other officials accompanying him, spot, nature of information either specific or general, vehicle number etc. Number of raid shall be based on number of movement. Each entry shall be brought under the immediate notice of the Superintendent of Excise or any other officer functioning on behalf of him/her to sign before proceeding. Mere intimation of the movement over phone to the authority and without intimation shall be considered if he/she reason to believe that an offence under this Act is being / is likely to be committed or abetted and that a sign in the movement register cannot be obtained without affording the offender an opportunity of escaping.

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- 4) The valuation of ₹ 50,000/- shall not be arrived from combination of seizure of foreign liquor and country liquor as well as seizure from different spot and different raids.
- 5) The assessment of the seizure be made as follows:
  - a) Foreign Liquor The value of seized foreign liquor shall be made on the basis of the printed MRP of each bottle and in case of illegible print, the MRP of same label/size shall be considered. Further, seizure of foreign liquor without any labels, the value assessment be made based on the lowest MRP available of same brand of same volume in the state.
  - b) Country liquor Since the illicit country liquor does not contain printed MRP, the value assessment of seized country liquor be considered @ ₹ 50/- per litre and ₹ 20/- per kg for pachwai.
- 6) The requisition of incentive be placed for allocation accompanied by the seizure list, copy of prosecution report alongwith photographs (showing date) of seized items with raiding officials shall duly be forwarded by the Collector of Excise concerned and allocation of fund only be made accordingly from this office after examination.

Vistal

(**Dr. Vishal Kumar, IAS**) Commissioner of Excise Government of Tripura